

The Role of the Comptroller's Division of Property Assessments

Bryan Kinsey, AAS, TMA - Director

8.25.26

TENNESSEE COMPTROLLER OF THE TREASURY



Who We Are

- Comptroller of the Treasury,
Jason E. Mumpower
- Office Mission: **Make
government work better**



TENNESSEE COMPTROLLER OF THE TREASURY



Who We Are

- DPA Leadership
 - Bryan Kinsey, AAS, TMA - Director
 - Ryan Duggin, AAS, TMA - Assistant Director
 - Macy Brower, AAS, TMA - Assistant Director
 - Laura Bond - Manager of Administration



Bryan Kinsey



Ryan Duggin



Macy Brower



Laura Bond

TENNESSEE COMPTROLLER OF THE TREASURY



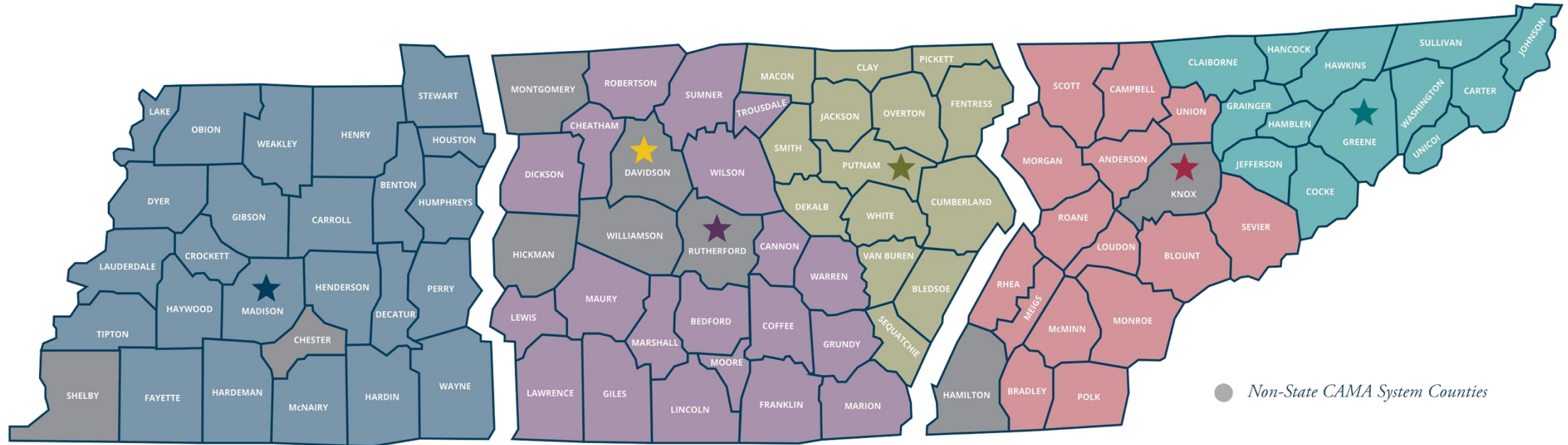
The Division of Property Assessments

- Created by the General Assembly in 1967
- Purpose: Ensure effective administration of property tax
- Staff size: 116
- Six offices across the state
 - Jackson
 - Nashville
 - Murfreesboro
 - Cookeville
 - Knoxville
 - Greeneville

TENNESSEE COMPTROLLER OF THE TREASURY



DPA Offices



TENNESSEE COMPTROLLER OF THE TREASURY



The Division of Property Assessments

- Services include:
 - Appraisal assistance for unique properties
 - Revaluation and index year support
 - Appraisal ratio studies and current value updates
 - Assessment education and training
 - Administration of Tax Relief Program
 - Oversight responsibilities
 - CAMA system
 - Mapping/GIS support

TENNESSEE COMPTROLLER OF THE TREASURY



The Division of Property Assessments

- Five departments
 - Administration
 - Assessment Systems
 - Geographic Services
 - Tax Relief
 - Field Operations

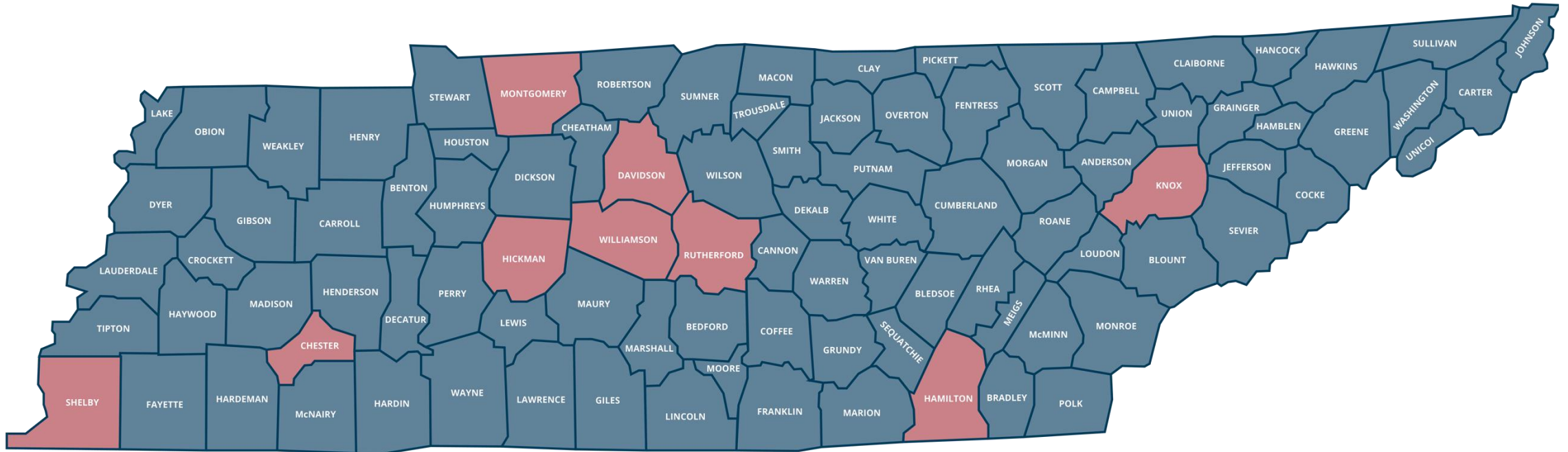
The Division of Property Assessments

- Administration
 - DPA Task Center facilitates processes between assessors, collecting officials, and DPA Assessment Systems
 - Shipping department ensures printed materials are shipped to assessors and collectors
 - Front-line communication through public-facing web, emails, phone, etc.
 - Administers the Assessment Education and Certification Program

The Division of Property Assessments

- Assessment Systems
 - Assists local governments with property tax administration systems and processes
 - Supports assessors of property with valuation matters
 - Supports collecting officials with tax billing
 - Facilitated approximately \$3.2 billion in local property taxes in FY26
 - Uses and supports the IMPACT (Integrated Multi-Processing of Administrative and CAMA Technologies) system
 - Supports the Tax Freeze Program

CAMA Systems



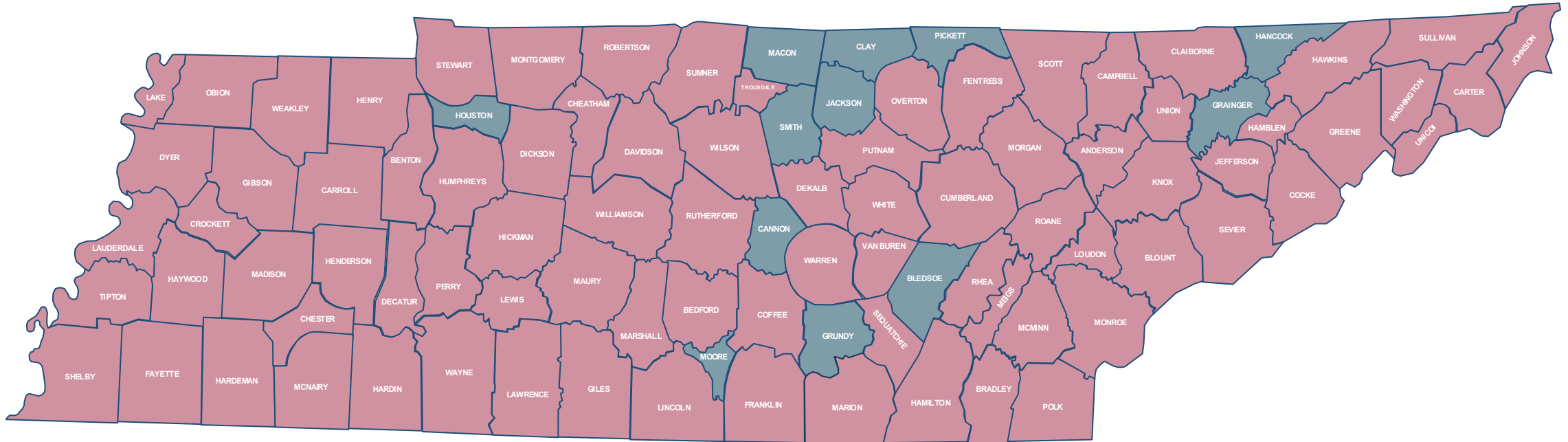
TENNESSEE COMPTROLLER OF THE TREASURY



The Division of Property Assessments

- Geographic Services
 - Develops and uses Geographic Information System (GIS) technology for internal use and to support local assessors of property, local administrators of elections, and others
 - Three key business areas:
 - Parcel boundary mapping
 - Municipal boundary management
 - Redistricting support

Mapping Systems



- Local Geographic Information System (GIS) (83)
- Paper Maps (12)

TENNESSEE COMPTROLLER OF THE TREASURY



The Division of Property Assessments

- Tax Relief
 - Property tax assistance to certain qualifying homeowners
 - Low-income elderly or permanently disabled
 - Disabled veterans or surviving widow(er)
 - Statewide program available in every taxing jurisdiction
 - Applications received by collecting officials
 - Applications reviewed/approved/paid by DPA
 - Funded through appropriation by the General Assembly
 - Approximately a \$41 million program

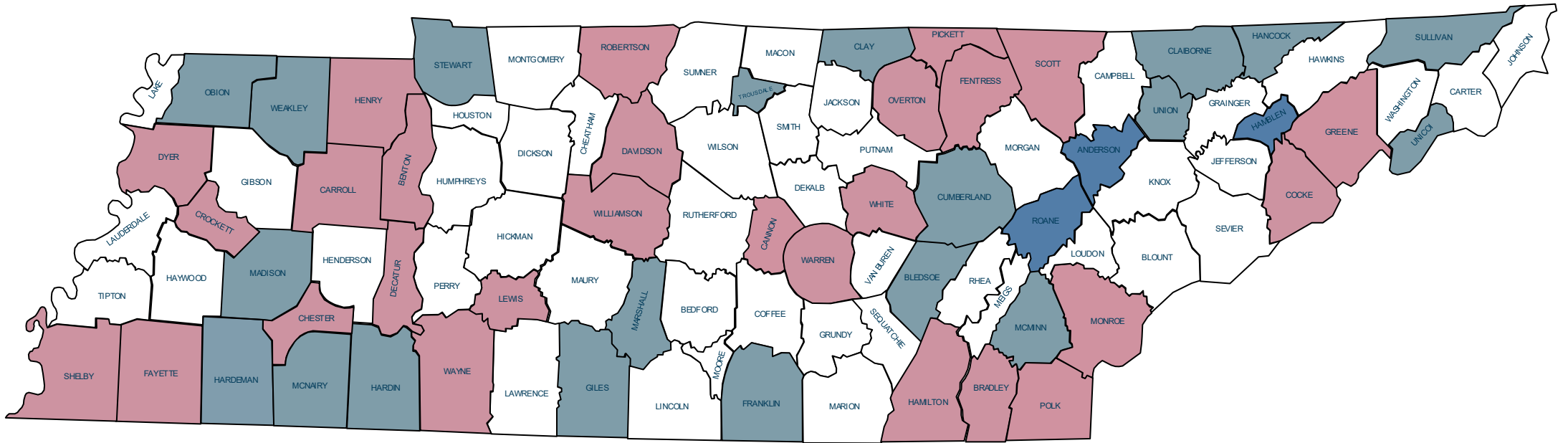
The Division of Property Assessments

- Field Operations
 - Support and oversight of the assessment processes for Tennessee's 95 assessors of property
 - Reappraisal and indexing
 - Appraisal ratio studies
 - Current value updates
 - Monitoring/auditing of assessors' offices
 - Five field offices across the state support IMPACT counties
 - “Nashfield” in Nashville supports non-IMPACT counties

TENNESSEE COMPTROLLER OF THE TREASURY



2027 Assessment Activity



- | | |
|-----------------------|------|
| Index | (3) |
| Appraisal Ratio Study | (27) |
| Current Value Update | (0) |
| Revaluation | (20) |

TENNESSEE COMPTROLLER OF THE TREASURY



The Duties and Responsibilities of the Assessor's Office

Macy Brower, AAS, TMA – Assistant Director
Ryan Duggin, AAS, TMA – Assistant Director

8.25.26

TENNESSEE COMPTROLLER OF THE TREASURY



The Role of the Assessor

- Primary responsibility is to locate, identify, and appraise all taxable property for the purpose of achieving fair and equitable assessed values
 - Achieved through discovery, visual inspection, and periodic revaluations
 - Appraisal date: January 1
 - Values typically remain static between reappraisal cycles

The Role of the Assessor

- Tennessee Constitution – Article II, Section 28
 - All property subject to taxation
 - Legislature may exempt certain properties
 - For purposes of taxation, three classifications
 - Real property
 - Tangible personal property
 - Intangible personal property
 - The above three classifications are further subclassified to create fractional assessments of 55%, 40%, 30%, 25%, and 5%.

The Role of the Assessor

- Tennessee Constitution – Article II, Section 28
 - Subclassifications
 - Public Utility (real and personal) – 55% of value
 - Industrial and Commercial (real) – 40% of value
 - Industrial and Commercial (personal) – 30% of value
 - Residential and Farm (real) – 25% of value
 - All other Tangible Personal Property – 5% of value (\$7,500 exemption)
 - Legislature empowered to create subclassifications and rates of assessment for intangible personal property
 - Assessments must be **equal** and **uniform**

The Role of the Assessor

- Tennessee Code Annotated – more on equality and uniformity
 - § 67-5-1601 requires that “new improvements ... shall be valued on the **same** basis as similar improvements were valued during the last revaluation.”
 - § 67-5-1603 requires that “...no such changed assessments for individual taxpayers shall result in **inequality** or destroy the **uniformity** of assessment intended to be achieved by the reappraisal program.”

The Role of the Assessor

- Assessor and Deputy Assessor Oath of Office (TCA § 67-1-507)
 - “I ... solemnly swear ... that I will appraise, classify, and assess all taxable property ... according to the Constitution of Tennessee and the laws of the state; that I will truly report all persons who fail or refuse to list their taxable property or who have to my knowledge returned a fraudulent list; and that I will faithfully, impartially and honestly discharge my duties as assessor of property according to the law, to the best of my knowledge and ability, without fear, favor or affection, so help me God.”

The Role of the Assessor - Real Property



TENNESSEE COMPTROLLER OF THE TREASURY



The Role of the Assessor - Real Property

- Visual inspection (on-site and/or virtual)
 - New construction or major renovation
 - Demolition
- Maintenance of ownership records
 - Name
 - Address (mailing and physical property address)
 - Property boundaries
- Program of sales verification
 - Reflective of market value
 - Non-arm's length transactions
- Cyclical revaluation

TENNESSEE COMPTROLLER OF THE TREASURY



The Role of the Assessor - Real Property

- Countywide reappraisal of real property
 - Performed periodically to update all property values in a jurisdiction to market value
 - § 67-5-1601(a)(1) specifically contemplates a 4-, 5-, or 6-year cycle
 - Illustration of 5-year cycle
 - Years 1 – 4 Visual Inspection
 - Year 5 Revaluation
 - § 67-5-1601(a)(3) allows for decoupling of visual inspection and permits indexing
 - Current status of reappraisal cycles
 - Sixty-five (65) counties under (a)(1)
 - Thirty (30) counties under (a)(3)

The Role of the Assessor - Real Property

- Countywide reappraisal of real property (continued)
 - Responsibility of assessor with training, support, technical assistance, and supervision by DPA
 - Revenue neutral due to “truth in taxation” – certified tax rate
 - Assessments increase
 - Tax rate decreases
 - Achieves same revenue at jurisdiction level as prior year’s levy
 - Inverse is true when values go down

The Role of the Assessor - Personal Property



TENNESSEE COMPTROLLER OF THE TREASURY



The Role of the Assessor - Personal Property

- Maintenance of ownership records
 - Name
 - Address (mailing and physical property address)
 - “Situs” location
- Audit program
 - Desk reviews
 - Site reviews/inspection
 - Comprehensive audits by professional firm
- Unique from real in that it’s self-reported
- Unique from real in that it’s revalued annually

GROUP 1 - FURNITURE, FIXTURES, GENERAL EQUIPMENT, AND ALL OTHER PROPERTY NOT LISTED IN ANOTHER GROUP				GROUP 4 - AIRCRAFT, BOATS, AND TOWERS				GROUP 6 - BILLBOARDS, TANKS, AND PIPELINES			
YEAR	COST ON FILE	REVISED COST	DEPR	YEAR	COST ON FILE	REVISED COST	DEPR	YEAR	COST ON FILE	REVISED COST	DEPR
2023	\$574,906		.88	2023			.92	2023			.94
2022	\$2,241,450		.75	2022			.85	2022			.88
2021	\$29,994,190		.63	2021			.77	2021			.81
2020			.50	2020			.69	2020			.75
2019			.38	2019			.62	2019			.69
2018			.25	2018			.54	2018			.63
PRIOR			.20	2017			.46	2017			.56
TOTAL	\$32,810,546			2016			.38	2016			.50
GROUP 2 - COMPUTERS, COPIERS, PERIPHERALS, AND TOOLS				2015			.31	2015			.44
YEAR	COST ON FILE	REVISED COST	DEPR	2014			.23	2014			.38
2023	\$160,162		.67	PRIOR			.20	2013			.31
2022	\$426,179		.33	TOTAL				2012			.25
PRIOR	\$2,540,100		.20	GROUP 5 - MANUFACTURING MACHINERY				PRIOR			.20
TOTAL	\$3,126,441			YEAR	COST ON FILE	REVISED COST	DEPR	TOTAL			
GROUP 3 - MOLDS, DIES, AND JIGS				2023			.88	GROUP 9 - VEHICLES			
YEAR	COST ON FILE	REVISED COST	DEPR	2022			.75	YEAR	COST ON FILE	REVISED COST	DEPR
2023			.75	2021			.63	2023			.80
2022			.50	2020			.50	2022			.60
2021			.25	2019			.38	2021			.40
PRIOR			.20	2018			.25	PRIOR			.20
TOTAL				PRIOR			.20	TOTAL			
GROUP 7 - SCRAP PROPERTY				TOTAL				GROUP 10 - CONSTRUCTION IN PROCESS			
YEAR	COST ON FILE	REVISED COST	DEPR	GROUP 8 - RAW MATERIALS AND SUPPLIES				YEAR	COST ON FILE	REVISED COST	DEPR
ALL			.02	YEAR	COST ON FILE	REVISED COST	DEPR	ALL			.15
				ALL	\$172,811		1.00				

TENNESSEE COMPTROLLER OF THE TREASURY



The Role of the Assessor - CAMA

- Computer-Assisted Mass Appraisal (CAMA)
 - Not single-property (fee) appraisal, but groups of properties all at once
 - Single-property (fee) appraisal: an appraisal done by a professional appraiser for a fee, often for individuals or investors who are considering purchasing a property
 - Mass appraisal: the systematic process of valuing a group of properties by using market data, standardized methods, and statistical modeling
 - Used to assess both real and personal property

The Role of the Assessor - CAMA

- Computer-Assisted Mass Appraisal (CAMA)
 - Provides one location to:
 - Record ownership information (real and personal)
 - Record owned assets and leased equipment (personal)
 - Maintain physical characteristics (real)
 - Store sales (market) data (real)
 - Develop appraised values (real and personal)
 - Comptroller's Office provides a CAMA system known as IMPACT, used by 86 of the 95 counties
 - Integrated Multi-Processing of Administrative and CAMA Technologies (IMPACT)

Multi-Use | State of Tennessee (Production 2022.1.77)

Search | Select Transaction | New Window

Tax Year 2024 | Jur 095 | WILSON

History | Deactivated | 1 of 1

Parcel ID: 057J | D | 00700 | 000

DANIELS KARIS

113 WATER'S HILL CIR

2024

Add Record

Copy Record

Copy From

Deactivate

Split Parcel

Alerts

Reassign

Abandon

Save

Validate

Commit

Quick View

Print

Run Reports

Docs & Photos

Quick Links

You have read-only access to this transaction.

Values | Parcel | Owners | Legal | Land | Dwellings | Additions | OBY | Com Bldgs | Com Int/Ext | Com Features | Asmt | Sales | Permits | Entrances | Tax Freeze | Reconciliation | Notes

ALTERNATE ADDRESS

Card#

Imp T...

Year ...

Eff Ye...

Grade

CDU

SFLA

Dwelling ...

Who

When

Record

Status

1

01

2014

2014

1+

AV

3390

447580

EOY ROLL

09/22/2023 11:35 AM

Current

Characteristics:

Card #: 1

IMP Name:

Valuation Method: D Dwelling Valuation

Record Type: R: Real Property

Improvement Type: 01: SINGLE FAMILY

Lower Level: 1 NO BASEMENT

Story Height: 2: 2 STORY FRAME

Heating: 7 HEAT AND COOLING SPLIT

Exterior Wall: 11 COMMON BRICK

Heating Fuel Type:

Attic:

Year Built: 2014

Effective Year: 2014

Age: 7

Frozen %: 0 0

Property Type: 00 Residential

ASSESSOR OF PROPERTY - PROPERTY RECORD CARD

113 WATER'S HILL CIR Property Address		Subdivision WATER'S HILL 1 BK 26 PG 21 BLOCK LOT 7 TRACT		TAX YEAR 2024 WILSON		095	057J	D	007.00	000
Ownership and Mailing Address		Alt Subdiv BK PG BLOCK LOT TRACT		City 95404 Lebanon SSD1 405 Lebanon SSD		JUR	CONTROL MAP	GROUP	PARCEL	PI S/I
DANIELS KARIS 113 WATER'S HILL CIR LEBANON TN 37087		Additional Description Dimensions 114.80 X 185.15 IRR		SSD2		Map 057J Dist 03		Updated 09/22/2023 Printed 08/09/2024		
				Total Land Units Deed Acres Calculated Acres		1 0 0		Card: 1 of 1 Page: 1 of 1		

DWELLING DATA									
Improv Type	01 Single Family			Lower Level	1 No Basement				
Stories	2 Story Frame			Heating/Air	7 Heat And Cooling Split				
Exterior Wall	11 Common Brick			Attic					
Heating Fuel									
Year Built	2014	Eff Yr Built	2014	Rooms	0	Bedrooms	0		
Full Baths		Half Baths		Add'l Fixtures	12	Total Fixtures	12		
Wood FP Stacks		Openings		Add'l Sty		Prefab	Add'l Sty		
Info Src	3	Occ	0	Rental: Src		Year	0	Amount	0
Sched									
Quality	1+ : Average +			Condition	Average			Class:	
Prorate	Date	Factor		% Comp	Cost & Design 0				
Depr: Physical	7	Other Phys		Functional	External	% Good 93			
GFLA	Area			Story	Const	Grade	SFLA	Depr Yr	Eff Age
2,416	1,542	1	1.07	1.07	3,390	2021	7	1.00	
Base Dwelling	321,600	Add'l Areas	159,670	Total	481,270	\$/SqFt	141.97	% Complete	
RCN	299,090		148,490		447,580		132.03	Dwelling Factor	1
RCNLD								Dwelling Value	447,580
AREAS: Lower Floor	First & Above	Area	% SFLA	Rate	RCN				
BAS		2,416							
USF		763	100	109.66	83,670				
OPF		121	0	36.53	4,420				
OPF		28	0	36.43	1,020				
GRF		736	0	60.91	44,830				
USL		704	30	36.55	25,730				

APPRaised VALUES									
LAND	95,000								
IMPROVEMENTS	450,000								
TOTAL APPRAISAL	545,000								
GREENBELT APR									
ASSESSMENT	136,250								
ASSESSED @	25%								
APPROACH	COST VALUE								
Value Correlation									
COST	Value								
INCOME	545,000								
MARKET									
PARCEL DATA									
NBHD	L01								
Review Flag									
Living Units									
Water/Sewer									
Electricity	01 Public / Public								
Gas	01 Public								
Topo	1 Rolling								
Road Type	2 State Highway								
Delete Next Year									
Greenbelt Review	N								
Land Apr Date	01/01/2011 By 16								
# Improvements	1								
# Mobile Homes	0								
NH Trend	0 STABLE								
Other									
Land Use Code	11 81								
Zoning	R-1A								
GREENBELT									
Year	Recorded								
App#	Book/Pg								
ENTRANCES									
Date	Code	ID							
01/10/2023	00 Pcl Review	46							
BUILDING PERMITS									
Date	Type	Status	Last Visit						

OUTBUILDINGS and YARD ITEMS									
Code	Description	Yr Blt	Eff Yr	Area	Grade	Units	Add'l Description	Class	Rate
DRW	Driveway	2014	2014	1	C	1			1500
CMN	Common Area	2020	2020	1	C	1			940
									UN
									100
									95,000.00
									940
									100
									95,000
									2,440

MARKET LAND									
#	Type	Table	Code	Acc	Front	Depth	Units	Rate	Inf
1	U	ZZ	01		0	0	1	95,000.00	
									1
									95,000
									95,000

AGRICULTURAL / GREENBELT LAND									
#	Mkt Line	Use Type	Soil Type	Access	Acres	Rate	Use Value		
									Totals:

SALES									
Date	Book	Page	Price	Adj Price	V/I	Instr	A/R	Owner	
10/08/2014	1612	975	309,750	309,750	I	WD	N	DANIELS KARIS	
06/28/2013	1552	1216	65,000	65,000	V	WD	I	BLUEBIRD PARTNERS LLC	
03/25/2010	1391	2117						FIRST FREEDOM BANK	
06/30/2006	1190	720	960,000	960,000	I	WD	P	WATER'S HILL DEVELOPMENT	

NOTES									
LAND VALUE CHNGD 2009 JP/LAND VALUE CHNGD 2010 JP 1391/2117									
FORECLOSED/BAY WIN SQ/SOME STONE ON BAY WIN/FRPL NV WND/AUCTION/									
LAND CHG ST '16/ST CHG QUALITY AND IMP TYPE '16/CBOE NC REQUESTED FC BY ASSESSOR									
APOS;17/HOUSE REMEASURED 2017/CBOE NC REQUESTED FC CK SQ FOOTAGE '17/									
SBOE CHG '18//									
ALL OPEN SPACE ASSESSED TO INDIVIDUAL LOTS FOR '20/									



Account: 141 99999 P 005 AMAZON.COM SERVICES LLC 100 DAVID PHILLIPS DR BNA8 2024

Add Record

Copy Record

Deactivate

Alerts

Reassign

Abandon

Save

Validate

Commit

Quick View

Print

Run Reports

Docs & Photos

Quick Links

You have read-only access to this transaction.

Property Account Info Address Account Contacts Assets Lease Totals Audit AltID Notes Asmt

DEACTIVATEALL

File Year	Group	Categ...	PP Class	Calc	Year Acqd	Cost	Depr	Depr Value	Appr Value	Over Code	Override Value	De
2024	GROUP1	GRP1	GRP1	O: Original Cost	2023	574,906	88	505917	505,917			FU
2024	GROUP1	GRP1	GRP1	O: Original Cost	2022	2,241,450	75	1681088	1,681,088			FU
2024	GROUP1	GRP1	GRP1	O: Original Cost	2021	29,994,190	63	18896340	18,896,340			FU
2024	GROUP2	GRP2	GRP2	O: Original Cost	2023	160,162	67	107309	107,309			CO
2024	GROUP2	GRP2	GRP2	O: Original Cost	2022	426,179	33	140639	140,639			CO
2024	GROUP2	GRP2	GRP2	O: Original Cost	1900	2,540,100	20	508020	508,020			CO
2024	GROUP8	GRP8	GRP8	O: Original Cost	1900	172,811	100	172811	172,811			RA

PROPERTY TYPE: Industrial

STATE OF TENNESSEE PERSONAL PROPERTY APPRAISAL CARD

ACCOUNT STATUS: Active

100 DAVID PHILLIPS DR BNA8

PROPERTY ADDRESS

BUSINESS NAME AND MAILING ADDRESS

AMAZON.COM SERVICES LLC

% TAX DEPT

PO BOX 80416

SEATTLE WA 98108-0416

D/B/A

BUS CODE: 42199 OTHER MISCELLANEOUS DURABLE

CONTACT: JOSEPH LO

PHONE: 206-266-1209

CORPORATE PHONE:

BUSINESS OWNER: AMAZON.COM SERVICES LLC

REAL EST OWNER:

SALES TAX#:

BUSINESS LICENSE#:

TAX YEAR 2024

WILSON COUNTY, TENNESSEE

CITY

SSD1 000

SSD2 000

DIST 23

YEAR APPR 2023

ASSET LIST YR 2024

DISCOVERY 03/16/22

DEPR YEAR 2024

BUS STARTED

SMALL ACCT

REVIEW NEEDED N

141

CONTROL MAP

GROUP

PARCEL

PI

SI

UPDATED: 02/27/24

PRINTED: 08/09/24 03:53 PM

Page 1 of 1

APPAIRED VALUES

TOTAL APPRAISAL \$22,012,124

Assessment @ 30% \$6,603,637

STANDARD VALUE

GROUP 1 - FURNITURE, FIXTURES, GENERAL EQUIPMENT AND ALL OTHER PROPERTY NOT LISTED IN ANOTHER GROUP

YEAR COST DEPR VALUE

2023 \$574,906 88 \$505,917

2022 \$2,241,450 75 \$1,681,088

2021 \$29,994,190 63 \$18,896,340

2020 \$0 50 \$0

2019 \$0 38 \$0

2018 \$0 25 \$0

PRIOR \$0 20 \$0

TOTAL \$32,810,546 \$21,083,345

GROUP 2 - COMPUTERS, COPIERS, PERIPHERALS, FAX MACHINES AND TOOLS

YEAR COST DEPR VALUE

2023 \$160,162 67 \$107,309

2022 \$426,179 33 \$140,639

PRIOR \$2,540,100 20 \$508,020

TOTAL \$3,126,441 \$755,968

GROUP 3 - MOLDS, DIES, AND JIGS

YEAR COST DEPR VALUE

2023 \$0 75 \$0

2022 \$0 50 \$0

2021 \$0 25 \$0

PRIOR \$0 20 \$0

TOTAL \$0 \$0

GROUP 7 - SCRAP PROPERTY

YEAR COST DEPR VALUE

ALL \$0 2 \$0

GROUP 4 - AIRCRAFT, TOWERS, AND BOATS

YEAR COST DEPR VALUE

2023 \$0 92 \$0

2022 \$0 85 \$0

2021 \$0 77 \$0

2020 \$0 69 \$0

2019 \$0 62 \$0

2018 \$0 54 \$0

2017 \$0 46 \$0

2016 \$0 38 \$0

2015 \$0 31 \$0

2014 \$0 23 \$0

PRIOR \$0 20 \$0

TOTAL \$0 \$0

GROUP 5 - MANUFACTURING MACHINERY

YEAR COST DEPR VALUE

2023 \$0 88 \$0

2022 \$0 75 \$0

2021 \$0 63 \$0

2020 \$0 50 \$0

2019 \$0 38 \$0

2018 \$0 25 \$0

PRIOR \$0 20 \$0

TOTAL \$0 \$0

GROUP 8 - RAW MATERIALS AND SUPPLIES

YEAR COST DEPR VALUE

ALL \$172,811 100 \$172,811

GROUP 6 - BILLBOARDS, TANKS, AND PIPELINES

YEAR COST DEPR VALUE

2023 \$0 94 \$0

2022 \$0 88 \$0

2021 \$0 81 \$0

2020 \$0 75 \$0

2019 \$0 69 \$0

2018 \$0 63 \$0

2017 \$0 56 \$0

2016 \$0 50 \$0

2015 \$0 44 \$0

2014 \$0 38 \$0

2013 \$0 31 \$0

2012 \$0 25 \$0

PRIOR \$0 20 \$0

TOTAL \$0 \$0

GROUP 9 - VEHICLES

YEAR COST DEPR VALUE

2023 \$0 80 \$0

2022 \$0 60 \$0

2021 \$0 40 \$0

PRIOR \$0 20 \$0

TOTAL \$0 \$0

GROUP 10 - CONSTRUCTION IN PROCESS

YEAR COST DEPR VALUE

ALL \$0 15 \$0

APPAIRED BY GROUP

GROUP 1 \$21,083,345

GROUP 2 \$755,968

GROUP 3 \$0

GROUP 4 \$0

GROUP 5 \$0

GROUP 6 \$0

GROUP 7 \$0

GROUP 8 \$172,811

GROUP 9 \$0

GROUP 10 \$0

POLLUTION CONTROL \$0

APPAIRED BY CATEGORY

STANDARD VALUE \$22,012,124

LEASED PROPERTY \$0

NONSTANDARD \$0

POLLUTION CONTROL \$0

UNIT COMPARISON

TYPE

NUMBER

\$ PER UNIT

SCHEDULE DATA

ASSESSMENT TYPE Regular

SCHEDULE TYPE Original

FURNISHED 11/13/23

RETURNED 02/27/24

REVIEWED

BY

AUDIT DATA

INITIATED 07/21/23 COMPLETED 03/20/2024

FROM THRU

TYPE B

ANNUAL HISTORY

TAX YR PROP TYPE ASMT TYPE APPRAISAL ASSESSMENT RATIO EQUALIZED ASMT ADJ APPRAISAL CHG REASON YR INIT

2023 09 R \$25,744,294 \$7,723,288 .6976 \$5,387,766 \$0 33

2022 09 R \$28,276,318 \$8,482,895 1 \$8,482,895 \$0 20

2021 \$0 \$0 1 \$0 \$0

2020 \$0 \$0 .7912 \$0 \$0

2019 \$0 \$0 .8592 \$0 \$0

2018 \$0 \$0 .8592 \$0 \$0

2017 \$0 \$0 1 \$0 \$0

2016 \$0 \$0 1 \$0 \$0

2015 \$0 \$0 .8925 \$0 \$0

2014 \$0 \$0 .9742 \$0 \$0

NOTES

2022 & 2023 TMA AUDIT - DISC



Tennessee Property Assessment Data

Property Search

Find property data from county Assessors of Property in **86 of Tennessee's 95 counties**. The additional counties are linked to external sites. This information is used in assessing the value of real estate for property tax purposes.

County (Make Default | Reset Default | County Default: N/A)

Please select a county

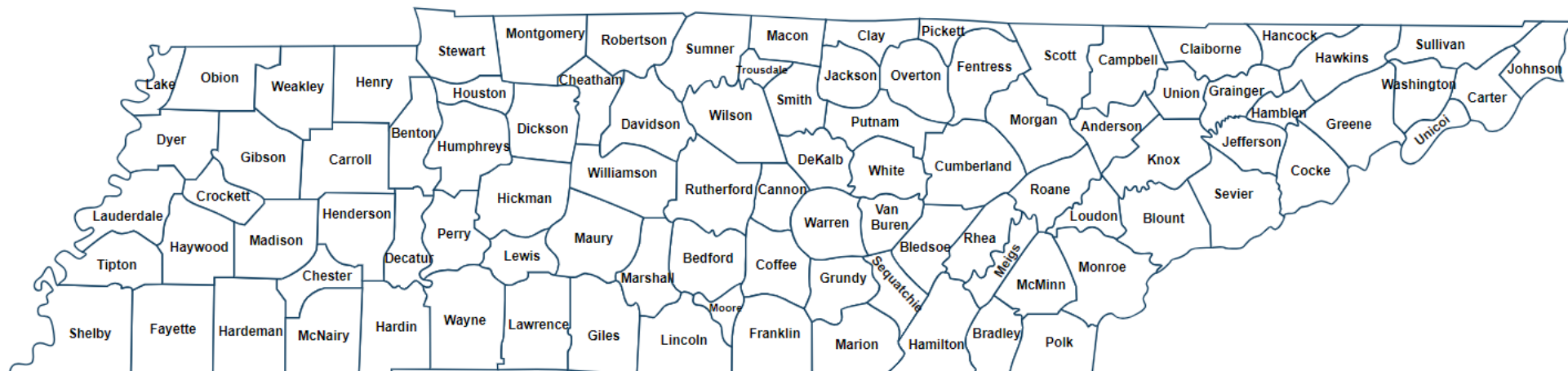
Search Term [?](#)

Q Search

Advanced Search

Search by property address, owner name, or parcel id

Advanced Search



Division of Property Assessments

[About the Division and Other Property Tax Functions](#)



Pause



[How to Calculate Your Tax Bill](#)

[Assessment vs Taxation](#)

[Assessment Schedule](#)

[Tangible Personal Property](#)

[Tennessee Property Assessment Glossary](#)

[Property Tax Programs](#)

[Videos: Understanding Tennessee Property Assessments](#)



[Assessment Education](#)

[Reports/Handbooks/Reference](#)

[Assessment Information for Each County](#)

[DPA Field Operations](#)

[Tax Relief Application Status Search](#)

[Tennessee Property Assessment Data](#)



[Redistricting](#)

[Parcel Data Stewardship](#)

[Land Use](#)

[Municipal Boundaries](#)

[Download Redistricting, Land Use Maps and Parcel Data](#)



[What is IMPACT](#)

[About the Vendor](#)

[IMPACT Frequently Asked Questions](#)

Upcoming Comptroller Events

- 35th Annual Assessor Retreat
 - September 21-23, 2026
 - Montgomery Bell State Park
 - Learn ... Grow ... Expand Your Network



TENNESSEE COMPTROLLER OF THE TREASURY



Questions?

Contact: **Bryan Kinsey** 615.401.7971 bryan.kinsey@cot.tn.gov
 Ryan Duggin 615.736.6060 ryan.duggin@cot.tn.gov
 Macy Brower 615.401.3023 macy.brower@cot.tn.gov
 Laura Bond 615.401.7845 laura.bond@cot.tn.gov

TENNESSEE COMPTROLLER OF THE TREASURY

